Amendments to the Claims:

This listing of claims will replace all prior versions and listings of claims in the application:

Listing of Claims:

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- 1 Claim 1 (currently amended): A fat and oil composition for 2 spreads composed of a continuous fat and oil phase and a 3 water phase, characterized in that the fat and oil phase 4 comprises
 - (a) a liquid-state fat and oil containing, as a main ingredient, triglycerides having fatty acids with 8 to 10 carbon atoms in an amount of not less than 10% by mass of the total constitutional fatty acids;
 - (b) a low melting transesterified fat and oil having
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 - (c) a solid-form fat and oil having an open tube melting point under increasing temperature of 38°C or higher.
 - Claim 2 (original): The fat and oil composition for spreads according to claim 1, wherein the content of the liquid-state fat and oil (a) is 40 to 70% by mass of the total mass of the fat and oil phase, the content of the low

6 of the total mass of the fat and oil phase, and the content of the solid-form fat and oil (c) is 5 to 40% by mass of 7 8 the total mass of the fat and oil phase. 1 Claim 3 (original): The fat and oil composition for spreads according to claim 1, wherein the triglycerides as a main 2 ingredient of the liquid-state fat and oil (a) comprises 3 triglycerides having fatty acids with 8 to 10 carbon 4 5 atoms bound to the 1-,2- and 3-positions; triglycerides having fatty acids with 8 to 10 carbon 6 7 atoms bound to the 1-, and 2-positions; triglycerides having fatty acids with 8 to 10 carbon 8 atoms bound to the 1-, and 3-positions; 9 triglycerides having a fatty acid with 8 to 10 carbon 10 11 atoms bound to the 1-position; or triglycerides having a fatty acids with 8 to 10 carbon 12

melting transesterified fat and oil (b) is 5 to 50% by mass

Claim 4 (cancelled)

atoms bound to the 2-position.

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1 Claim 5 (original): The fat and oil composition for spreads
2 according to claim 1, wherein the solid-form fat and oil
3 (c) is an animal fat and oil or vegetable fat and oil, or a
4 hydrogenated oil, fractionated oil or transesterified oil
5 thereof.

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- 1 Claim 6 (original): The fat and oil composition for spreads 2 according to claim 1, wherein the water phase is contained 3 in the range of 10 to 100 parts by mass per 100 parts by 4 mass of the fat and oil phase.
- 1 Claim 7 (original): A fat and oil composition comprising
 - (a) a liquid-state fat and oil containing, as a main ingredient, triglycerides having fatty acids with 8 to 10 carbon atoms in an amount of not less than 10% by mass of the total constitutional fatty acids;
 - (b) a low melting transesterified fat and oil obtained by subjecting 40 to 90 parts by mass of the palm based fat and oil and 60 to 10 parts by mass of a liquid-state fat and oil to transesterification with a 1,3-position-specific lipase; and
- 11 (c) a solid-form fat and oil having an open-tube melting 12 point under increasing temperature of 38°C or higher.
- 1 Claim 8 (original): The fat and oil composition according 2 to claim 7, wherein the content of the liquid-state fat and oil (a) is 40 to 70% by mass of the total mass of the fat 3 4 and oil composition, the content of the low melting transesterified fat and oil (b) is 5 to 50% by mass of the 5 6 total mass of the fat and oil composition, and the content 7 of the solid-form fat and oil (c) is 5 to 40% by mass of 8 the total mass of the fat and oil composition.

- 1 Claim 9 (currently amended): The fat and oil composition
- 2 according to claim 7 for use in producing a fat and oil
- 3 composition for spreads.
- 1 Claim 10 (previously presented): The fat and oil
- 2 composition according to claim 8 for use in producing a fat
- 3 and oil composition for spreads.